(b) The demands of the Groups are as follows:—

(i) The tax deduction of Rs. 20,000 for handicapped persons under section 80U should be increased to Rs. 1 lakh.

(ii) The deduction allowed to parents of handicapped children under section 80U be increased from 12,000 to Rs. 25,000.

(iii) Employees should be given suitable tax exemption for employing disabled persons.

(iv) Goods made by recognised workshops for disabled may be exempted from excise duties.

(v) Essential imported special aids for the disabled should be allowed duty free entry regardless of whether they are gifted or purchased or whether imported by institutions or disabled individuals.

(c) (i) & (ii) Various tax concessions including deduction under section 80U and 80DD are reviewed during the budget exercise. On a review of the provisions, deduction u/s 80U was increased from Rs. 15,000 to Rs. 20,000 by the Finance (No. 2) Act, 1991. Similarly, the deduction under section 80DD has been increased from Rs. 6,000 to Rs. 12,000 by the Finance Act, 1992 and from Rs. 12,000 to Rs. 15,000 by Finance Act, 1993. Further the condition that the deduction may be allowed to guardians having income not exceeding Rs. one lakh has been withdrawn.

(iii) Earlier a weighted deduction of one and one third times was allowed on the expenditure incurred by the employer on payment of any salary to a disabled employee. However, it was found that expenditure related concessions for weighted deduction were liable to misuse and as such the provision was withdrawn in 1984.

(iv) & (v) The request regarding exemption of excise duties and customs duties is under examination.

Prosecution launched in Courts by Income Tax Department

3685. SHRI RAJUBHAI A. PARMAR: SHRIMATI VEENA VERMA:

Will the Minister of FINANCE be pleased to state:

(a) the number of prosecutions launched in Courts by the Income Tax Department in the States of Maharashtra, Gujarat and Madhya Pradesh during 1990-91, 1991-92, 1992-93 and 1993-94;

(b) the number of prosecutions arising out of assessments made by Dy. Commissioner of Income Tax during the same period, yearwise; and

(c) the number of prosecutions arising out of assessments made by Income Tax Officers and Asstt. Commissioner of Income Tax yearwise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) The information is given in the enclosed statement (*See* below).

(b) and (c) No separate case wise record of prosecutions arising out of assessments made by Dy. Commissioners of Income-Tax, Asstt. Commisssioners of Income-Tax and Income Tax Officers is maintained.

Statement

State wise position of No. of prosecutions Launched in Coures by the Income Tax Department.

F.Y.	Maharashtra	Gujarat	Madhya Pradesh
1990-91	1339	418	57
1991-92	641	728	45
1992-93	521	336	77
1993-94	212	250	5

Additional Posts in I.T. Department

3686. SHRI RAJUBHAI A. PARMAR: SHRIMATI VEENA VERMA:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Central Board of Direct Taxes had given sanction to Income